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### MAY 0 1 2006

Appl. No. 10/046,632
Amendment and/or Reply
to the Office Action of 1 March 2006

# IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Appl. No.: 10/046,632

Applicant(s): A.C. Den Brinker, et al.

Filed: January 14, 2002

TC/A.U.: 2600/2654

Examiner: V. Paul Harper

Atty. Docket; NL 010477

Page 1 of 12

CERTIFICATE OF MAILING OR TRANSMISSION

I certify that this correspondence is being:

[ ] deposited with the U.S. Postal Service with sufficient postage as first-class mail in an envelope addressed to the Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.

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On: 1 May 2006

William C. Frances

Title: Parametric Encoder and Method for Encoding an Audio or Speech Signal

### AMENDMENT and/or REPLY under 37 C.F.R. § 1.116

#### **MAIL STOP AF**

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

In response to the Final Office action dated March 1, 2006, please amend the above referenced application as follows and reconsider the application in light of the following remarks.

Atty. Docket No. NL 010477

Appl. No. 10/046,632 Amendment and/or Reply to the Office Action of 1 March 2006 Page 2 of 12

This paper includes (each beginning on a separate sheet):

- 1. Amendments to and/or listing of the claims;
- 2. Remarks/Discussion of Issues.